

Scrip code	
Scrip code	541402
NSE Symbol	AFFORDABLE
MSEI Symbol	NA
ISIN	INE692Z01013
Name of company	Affordable Robotic & Automation Limited
Result Type	Main Format
Type of company	Non SME
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	08-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-11-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Automation & Car Parking
Start date and time of board meeting	08-11-2024 16:30
End date and time of board meeting	08-11-2024 21:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results ◆ Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Revenue From Operations</b>		
	Revenue from operations	4139.324	4139.324
	Other income	6.716	6.716
	<b>Total Revenue</b>	<b>4146.04</b>	<b>4146.04</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	2889.043	2889.043
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	1089.54	1089.54
(e)	Finance costs	208.094	208.094
(f)	Depreciation and amortisation expense	57.484	57.484
<b>(g)</b>	<b>Other Expenses</b>		
1	Other Expenses	693.076	693.076
	<b>Total other expenses</b>	<b>693.076</b>	<b>693.076</b>
	<b>Total expenses</b>	<b>4937.237</b>	<b>4937.237</b>

Financial Results ◆ Other than Bank			
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D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
3	<b>Profit before exceptional and extraordinary items and tax</b>	-791.197	-791.197
4	Exceptional items	0	0
5	<b>Profit before extraordinary items and tax</b>	-791.197	-791.197
6	Extraordinary items	0	0
7	<b>Profit before tax</b>	-791.197	-791.197
	Current tax	0	0
	Deferred tax	0	0
	<b>Total tax expenses</b>	0	0
9	<b>Net Profit Loss for the period from continuing operations</b>	-791.197	-791.197
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	<b>Net profit (loss) from discontinuing operation after tax</b>	0	0
13	<b>Profit (loss) for period before minority interest</b>	-791.197	-791.197
16	<b>Net profit (Loss) for the period</b>	-791.197	-791.197

<b>Financial Results ◆ Other than Bank</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>17</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1124.627	1124.627
	Face value of equity share capital	10	10
<b>17</b>	<b>Details of debt securities</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	-7.035	-7.035
<b>20</b>	<b>Debt equity ratio</b>		
21	Debt service coverage ratio	-1.55	-1.55
22	Interest service coverage ratio	-1.55	-1.55

<b>Statement of Asset and Liabilities</b>		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	30-09-2024
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
<b>1</b>	<b>Equity and liabilities</b>	
<b>1</b>	<b>Shareholders' funds</b>	
	Share capital	1124.627
	Reserves and surplus	8637.685
	Money received against share warrants	0
	<b>Total shareholders' funds</b>	<b>9762.312</b>
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
<b>5</b>	<b>Non-current liabilities</b>	
	Long-term borrowings	1591.821
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	4.716
	Long-term provisions	0
	<b>Total non-current liabilities</b>	<b>1596.537</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	2828.765
	<b>Trade Payables</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	519.017
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2979.047
	Other current liabilities	1960.188
	Short-term provisions	399.333
	<b>Total current liabilities</b>	<b>8686.35</b>
	<b>Total equity and liabilities</b>	<b>20045.199</b>
<b>1</b>	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Fixed assets</b>	
	Tangible assets	1229.021
	Producing properties	0
	Intangible assets	11.69
	Reproducing properties	0
	Tangible assets capital work-in-progress	1780.495
	Intangible assets under development or work-in-progress	4.433
	<b>Total fixed assets</b>	<b>3025.639</b>

<b>Statement of Asset and Liabilities</b>		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	4004.472
(v)	Deferred tax assets (net)	2.809
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	10
(viii)	Other non-current assets	55.785
	<b>Total non-current assets</b>	<b>7098.705</b>
	<b>Current assets</b>	
	Current investments	0
	Inventories	5542.917
	Trade receivables	5669.686
	Cash and cash equivalents	65.364
	Bank balance other than cash and cash equivalents	394.786
	Short-term loans and advances	452.696
	Other current assets	821.045
	<b>Total current assets</b>	<b>12946.494</b>
	<b>Total assets</b>	<b>20045.199</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-07-2024	01-04-2024	
Date of end of reporting period	30-09-2024	30-09-2024	
Whether accounts are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>1 Segment Revenue</b>			
<b>(net sale/income from each segment should be disclosed)</b>			
Total segment revenue			
Less: Inter segment revenue			
Revenue from operations			
<b>2 Segment Result</b>			
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>			
Total Profit before tax			
i. Finance cost			
ii. Other unallocable expenditure net off unallocable income			
Profit before tax			
<b>3 (Segment Asset - Segment Liabilities)</b>			
<b>Segment Asset</b>			
Total Segment Assets			
Un-allocable Assets			
Net Segment Assets			
<b>4 Segment Liabilities</b>			
<b>Segment Liabilities</b>			
Total Segment Liabilities			
Un-allocable Liabilities			
Net Segment Liabilities			
<b>Disclosure of notes on segments</b>			

<b>Cash flow statement - indirect</b>		
	Particulars	6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
<b>1 Statement of cash flows</b>		
<b>Cash flows from used in operating activities</b>		
Profit before extraordinary items and tax		-791.197
<b>2 Adjustments for reconcile profit (loss)</b>		
<b>Adjustments to profit (loss)</b>		
Adjustments for finance costs		0
Adjustments for depreciation and amortisation expense		57.484
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0
Adjustments for unrealised foreign exchange losses gains		0
Adjustments for dividend income		0
Adjustments for share-based payments		0
Other adjustments for which cash effects are investing or financing cash flow		0
Other adjustments to reconcile profit (loss)		0
Other adjustments for non-cash items		0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		0
<b>Total adjustments to profit (loss)</b>		<b>57.484</b>
<b>3 Adjustments for working capital</b>		
Adjustments for decrease (increase) in inventories		-124.529
Adjustments for decrease (increase) in trade receivables		2439.918
Adjustments for decrease (increase) in other current assets		-277.4
Adjustments for increase (decrease) in trade payables		-1013.782
Adjustments for increase (decrease) in other current liabilities		252.16
Adjustments for provisions		-212.733
<b>Total adjustments for working capital</b>		<b>1063.634</b>
<b>Total adjustments for reconcile profit (loss)</b>		<b>1121.118</b>
<b>Net cash flows from (used in) operations</b>		<b>329.921</b>
Dividends received		0
Interest paid		-208.094
Interest received		-6.64
Income taxes paid (refund)		0
Other inflows (outflows) of cash		0
<b>Net cash flows from (used in) operating activities before extraordinary items</b>		<b>531.375</b>
Proceeds from extraordinary items		0
Payment for extraordinary items		0
<b>Net cash flows from (used in) operating activities</b>		<b>531.375</b>
<b>4 Cash flows from used in investing activities</b>		
Cash flows from losing control of subsidiaries or other businesses		0
Cash flows used in obtaining control of subsidiaries or other businesses		0
Other cash receipts from sales of equity or debt instruments of other entities		0

Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of tangible assets	0
Purchase of tangible assets	147.2
Proceeds from sales of intangible assets	0
Purchase of intangible assets	60.269
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	6.64
Income taxes paid (refund)	0
Other inflows (outflows) of cash	5
Proceeds from government grants	0
<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>-195.829</b>
Proceeds from extraordinary items	0
Payment for extraordinary items	0
<b>Net cash flows from (used in) investing activities</b>	<b>-195.829</b>
<b>5 Cash flows from used in financing activities</b>	
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	10.949
Repayments of borrowings	0
Dividends paid	0
Interest paid	208.094
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) financing activities before extraordinary items</b>	<b>-197.145</b>
Proceeds from extraordinary items	0
Payment for extraordinary items	0
<b>Net cash flows from (used in) financing activities</b>	<b>-197.145</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>138.401</b>
<b>6 Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>138.401</b>
Cash and cash equivalents cash flow statement at beginning of period	321.74
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>460.141</b>

